



The Commonwealth of Massachusetts
Office of the Comptroller
One Ashburton Place, Room 901
Boston, Massachusetts 02108

MARTIN J. BENISON
COMPTROLLER

PHONE (617) 727-5000
FAX (617) 727-2163
www.mass.gov/osc

MMARS Policy: Security

Issue Date: July 1, 2004

Date Last Revised: November 1, 2006

Department Head Signature Authorization and Electronic Signatures for MMARS Documents

Executive Summary

In order to take advantage of the efficiencies provided by the use of electronic signatures, we have built the controls within the security of the accounting system beginning in fiscal year 2005 with referenced department head security authority implementation options filed as part of each department's internal control plan. This method was developed in consideration of both efficiencies and risk management.

In summary, the Comptroller has the responsibility to prescribe accounting rules and instructions for all state departments for the appropriate use of the state accounting system, the official books and records for the Commonwealth's financial transactions. In order for that mandate to be met, the Commonwealth manages its finances based on a series of reliances:

- The Governor's Council relies on certification by the Comptroller, evidence by wet signature,
- the Comptroller relies on certification by a department head evidenced by electronic signature within the accounting system,
- the department head relies on their chief fiscal officer that manages the day to day activity within the department evidenced by electronic signature within the accounting system,
- and the chief fiscal officer relies on department staff to follow the prescribed laws, regulations, policies and procedures evidenced by either a furtherance of department head electronic signature which can only be delegated by the department head or a wet signature authorization by a department head signatory authority. The attached form, **MMARS Signature Restrictions and Limitations**, serves as a sample for use by departments, which may be customized for your use. In both of these options, evidence of the department's implementation choice regarding signature authority must be documented and referenced in the department's internal control plan.

In addition, department heads may choose to implement further restrictions in the department head signature authority, which will be implemented through department policy, not by system security. These restrictions must also be documented and referenced in the department's internal control plan. We are attaching a sample form (see above) that you may find useful in documenting these instances.

It is our mandate as managers in the Commonwealth, to ensure that fiscal accountability and integrity be integral to managing our departments.

This policy outlines the requirements for Department Head Signature Authorization delegation and filing as part of a department's internal controls and the use of Electronic Signatures for MMARS documents.

Considerations

Delegation of department head signature authorization (DHSA) is an efficient administrative tool that allows a department head to designate key staff who can incur obligations, make expenditures and conduct the day-to-day department activities on behalf of the department head. Department heads are responsible for ensuring that designations to key state finance law compliance roles (Chief Fiscal Officer, Payroll Director, Security Officer, Internal Control Officer, General Counsel, MMARS liaison, GAAP Liaison) are designated and that notification of designation changes are promptly communicated to the Office of the Comptroller. A department head remains responsible for all activities conducted by the department.

In order to take advantage of the efficiencies provided by electronic signatures, Department Head Signature Authorization (DHSA) is being aligned with MMARS Security. Security roles will not identify who is an authorized signatory for the department head, allowed not only to electronically authorize MMARS documents on-line but also approve any underlying supporting documentation (such as a contract, purchase order invoice, etc.).

Policy

Comptroller Implementation of State Accounting System and Internal Controls

The Comptroller has the responsibility to prescribe accounting rules and instructions for all state departments and the appropriate use of the state accounting system. Pursuant to [M.G.L. c. 7A, § 7](#), [M.G.L. c. 7A, § 8](#), [M.G.L. c. 7A, § 9](#) and [M.G.L. c. 29, § 31](#) the Comptroller is required to implement a state accounting system (including a centralized payroll system) and issue instructions for the accounting practices to be used by all Departments for supplies, materials, assets, liabilities, equity, debt, encumbrances, expenditures, revenues, expenses and obligations of all Commonwealth funds and accounts, including payroll, unless specifically exempted by general or special law. The Comptroller has responsibility to prescribe, regulate and make changes in the method of keeping and rendering accounts and is authorized to direct state departments to implement changes in their systems to meet these statewide standards.

MMARS is The Official Record of Fiscal Activities

The uniform system of accounting established by the Comptroller is known as the Massachusetts Management and Accounting System (MMARS). MMARS is a computerized accounting system that has been established as the official record of the Commonwealth's accounting activities. The Comptroller has established a series of fiscal controls in the system to manage financial risks, reduce incorrect and incomplete entries and to prevent the payment of expenditures, which exceed available funding. What appears in the MMARS system will be considered the "official record" or "record copy" of fiscal activities and will supersede paper or other formats of the same information. Departments must remember that MMARS is an accounting system, used to accurately record and report on fiscal activities. Therefore, it is imperative that everything entered into MMARS is verified as accurate and complete.

Fiscal Activity Based Upon A Series Of Reliances

The Comptroller attempts to strike a balance between Comptrollers statutory responsibilities and minimizing unnecessary oversight of state government fiscal transactions by managing MMARS through a series of reliances.

1. The Governor's Council approves the warrant relying upon the "certification" by the Comptroller. ([M.G.L. c. 29, § 18](#))
2. The Comptroller certifies expenditures on a warrant relying upon the "certification" of the department head or designee evidenced by an electronic signature approval of a transaction in MMARS. ([M.G.L. c. 7A, s. 3](#), [M.G.L. c. 29, § 61](#); [M.G.L. c. 29, § 20](#))
3. The department head certifies expenditures and other obligations in MMARS by relying on the Chief Fiscal Officer and other authorized department head signatories to manage the day-to day business of the Department and approve expenditures on behalf of the department head;
4. The Chief Fiscal Officer and other department head authorized signatories who approve purchases and expenditures, rely on staff to make purchases and confirm receipt, delivery and acceptance of commodities and services (including payroll) in accordance with prescribed laws, regulations, policies and procedures.

The Comptroller has set up the state accounting system (MMARS) with a series of checks and balances to balance fiscal risks with administrative and business efficiencies. The Comptroller relies on department heads to ensure that all payments and other documents sent to the Comptroller for certification through MMARS have been approved by the department head as being legal, appropriate and properly submitted in accordance with applicable law, policies and procedures.

Although MMARS is an effective management tool, departments can not rely solely on the MMARS system to manage fiscal responsibility and decisions. MMARS will not always prevent mistakes or incorrect entries. Some documents will pass all the system tests (edits) and be processed to final status even though the expenditure, underlying procedures, procurement process, or contract documentation is legally deficient. Compliance responsibility remains at all times with the department that processes documents to final status. Since MMARS will track the staff that approves documents, quality assurance reviews will identify not only the documents that will be reviewed, but also the security identification of the individual(s) who entered and approved the documents.

In order to support the series of reliances, the Comptroller establishes the following requirements for the management of department head Signature Authorization, Internal Control Plan Updates and Electronic Signatures for MMARS documents. These policies and any applicable procedures shall apply to all departments unless specifically exempted. A department's use of MMARS requires at a minimum, agreement to comply with Comptroller laws, regulations, policies and procedures, even if other general or special laws exempt the department from compliance with Executive Branch requirements.

Filing of Department Head Signature Authorization (DHSA) as part of Internal Controls

Pursuant to [M.G.L. c. 7A, s. 3](#), [M.G.L. c. 29, § 61](#), [M.G.L. c. 29, § 19](#) and [M.G.L. c. 29, § 31](#) prior to certifying any expenditure for payment on a warrant the Comptroller, in lieu of pre-auditing payments accepts department head affidavits that articles have been furnished, services rendered (including payroll) or obligations incurred, as certified.

Since a department head cannot personally review and certify all business transactions, the department head is responsible for setting up the Department's business operations with a series of checks and balances (known as internal controls) to balance fiscal risks with administrative and business efficiencies. A department head relies on the delegation of signature authorization to authorized signatories within the Department who conduct the day-to-day business of the department.

Department Head Signature Authorization and Electronic Signatures for MMARS Documents

A department head delegates signature authority to staff who will be responsible for conducting business on behalf of the department head in accordance with applicable law, regulations, policies and procedures. Delegation of department head signature authorization (DHSA) is an efficient administrative tool that allows a department head to designate key staff who can incur obligations, make expenditures and conduct the day to day department activities on behalf of the department head.

In order to support the use of electronic signatures, each department agrees that it will conduct all fiscal business in accordance with state finance law, including but not limited to M.G.L. c. 7A and M.G.L. c. 29, and laws, regulations, policies and procedures of the Office of the Comptroller.

Departments within the Legislative or Judicial Branch, or non-Executive Department or institutions that comply with state finance laws, including Comptroller laws, regulations, policies and procedures will not by implication be agreeing to comply with Executive Orders or other Executive Branch directives that the department would not normally be subject to, unless the ability to use certain MMARS transactions, system functionality or benefits (such as transaction delegation or incidental purchases) involves compliance with certain minimum requirements (such as the use of standard Commonwealth boilerplate contracts, or compliance with minimum procedures). Any department that chooses to take advantage of these system benefits agrees to comply with the minimum requirements identified by CTR for these benefits.

All staff with department head signature authorization to sign or approve documents, obligations or expenditures will be identified through MMARS security. Staff processing documents with this designation will not be required to obtain a signature or any additional authorization prior to processing a document to final status. MMARS documents processed with "Administrator" roles without Department Head Signature Authorization will require sign off by an authorized signatory prior to making the document final.

Since Administrator roles have the security to incur obligations and make payments, the Security Officer is responsible for ensuring that any Administrator roles are approved by the department head. Changes to Administrator roles must be approved promptly by the department head and filed as part of the department's Internal Controls and will also be communicated to the Comptroller's Security Officer.

Any MMARS document submitted to final status and any underlying supporting documentation shall operate as the department head's certification that the documents are accurate and complete and that the expenditure or other obligation is supported by sufficient legislatively authorized funds and is made in accordance with this Department's legislative mandates and funding authority and complies with all applicable laws, regulations, policies and procedures. Please see Policy Chapters on MMARS "Security" for additional information.

Direct Authorization for Department Head and Secretariat Signature Authorization (DHSA) – No Sub-delegation

Each department head must directly authorize individuals to be their designee for approval of fiscal documents or other legal obligations on their behalf. **There can be no sub-delegation by designees. An individual granted signature authorization may not in turn sub-delegate Department Head Signatory Authority to other individuals.**

Secretariat Signature Authorization

Direct delegation also applies to secretariat signatories. Cabinet Secretaries must directly authorize individuals within their own Department to be their designee to approve legal obligations, fiscal documents or other legal documents on the Secretary's behalf. Secretariat signoff may be granted to a department for the limited purpose of enabling Departments within the Secretariat to signoff on consultant service

contracts in the "HH" and "NN" subsidiaries pursuant to M.G.L. c. 29, Section 29A, and Human and Social Service contracts in the "MM" subsidiary pursuant to M.G.L. c. 29, Section 29B. Such delegation is made to the department head and may be made by letter, memorandum or email. The Department Head will determine who within the department can provide the secretariat signoff.

However, ***secretariat signoff provided to a department within the secretariat will NOT authorize the department designee to sign off on a secretariat contract, invoice, payroll or other obligation.*** A department designee with secretariat authorization can only provide secretariat signoff for ***its own department obligations, not obligations of the secretariat as a department, unless otherwise provide by law or approved by the Office of the Comptroller.***

Secretariat signoff is not captured as part of MMARS document approvals and therefore, there is no MMARS security role which reflects secretariat signoff delegation, and no cross-department security. Secretariats and departments that have secretariat signoff delegation will be required to record this delegation as part of its internal controls. For contracts requiring secretariat signoff, the approval must be obtained ***prior*** to the effective start date of the contract.

CTR and OSD will not verify secretariat signoff as part of prior review (if applicable) but will verify signoff as part of quality assurance reviews. There is no standard format for secretariat signoff. The department can obtain secretariat signoff of the RFR or the contract, provided the signoff is obtained prior to the effective start date of the contract and the format for obtaining the secretariat signoff is reliable and verifiable. Processing a contract MMARS document to final status will act as a certification to the Comptroller that secretariat signoff has been obtained.

Department Head and Secretariat Signature Authorization Delegation Must Support Department Business Needs

Since Department Head and Secretariat authorized signatories may not sub-delegate their authorization to other individuals, Department Head and Secretariat Signature Authorization should be structured to ensure that there are sufficient staff authorized to approve contracts, transactions, payroll and other critical business needs during staff vacations, maternity leave, sick leave or other leave or unavailability.

Department Head Signatory Authority and Internal Controls

The Comptroller publishes internal control guidelines in consultation with the State Auditor's Office. All departments are required to file an Internal Control Plan and review and update this plan to ensure fiscal responsibility and accountability. [M.G.L. c. 7A, § 9A](#). (See Policy Chapter on Internal Controls and individual sections on Internal Controls in each policy Chapter.) MMARS security roles, including roles designated with Department Head Signature Authorization (DHSA) are now filed as part of each Department's Internal Controls. Department Internal Controls are tools that help managers work effectively and efficiently while avoiding serious problems such as overspending, operational failures, fraud, waste and violations of law. Internal controls are the structure, policies and procedures put in place to provide reasonable assurances that management meets its objectives and fulfills its legal and fiscal responsibilities.

In order to eliminate submitting paper forms to CTR all individuals who are assigned DHSA by the department head will be given a MMARS security UAID (with the exception of the department head). All department staff will be assigned a "User" or "Administrator" security role in each of the functional area(s) that they perform work. Authorized signatories will be easily identified through NewMMARS security. The Department Internal Control Officer should perform risk assessments to ensure that the security roles assigned with Department Head Signature Authorization supports internal controls (including segregation of duties or sufficient secondary review)

Key State Finance Law Compliance Appointments

CTR maintains a database of individuals, formally appointed by a department head, who are responsible for the department's compliance with various aspects of state finance law. CTR uses this database to communicate information and relies on these individuals as the knowledge base of the departments in their areas of expertise.

The Internal Control Officer should be responsible for ensuring that the DHSA, MMARS security, and Key Appointments are up to date, both at the department and at the Comptroller's Office. These responsibilities are vital for maintaining the series of reliances CTR uses to approve the warrant. During this transition period to MMARS and with staff turnover, it is critical that departments notify CTR promptly of any changes so that we can accurately communicate information to your department.

Department Head	Chief Fiscal Officer
Payroll Director	Internal Control Officer
Security Officer	MMARS Liaison
GAAP Liaison	General Counsel
Single Audit Liaison	

Department Heads should review the list of personnel who coordinate policy and procedures on their behalf and reappoint individuals to these roles. Please review the current list within your department and forward any changes. For a description of the responsibilities of each individual, go to [Key State Finance Law Compliance Appointments and Responsibilities](#). Each individual listed requires access to the Internet in order to retrieve and process documents and information posted by the Office of the Comptroller. CTR will communicate important information to these individuals and will rely on these individuals as the knowledge base of the departments in their areas of expertise.

Live Signatures And Dates Required On Contracts And Other Legal Obligations:

Electronic signatures are authorized only for the electronic accounting transactions in MMARS, which support a Department's business and legal obligations. Therefore, electronic signatures are authorized only to encumber funds, authorize payments or other fiscal transactions necessary to support contracts (grants, Interdepartmental Service Agreements (ISAs), leases, subsidies, etc.) payments and other legislatively authorized activities.

This restriction does not apply to RFRs and responses to RFRS that are submitted electronically through Comm-PASS, provided that contracts, amendments and other documents requiring signatures (W-9s etc.) are submitted in hard copy with a wet signature. Therefore, departments may negotiate a contract, an amendment or communicate electronically, but any contract or amendment must be finalized with written (wet) signatures by authorized signatories of the department and contractor.

Under M.G.L. c. 110G, the Uniform Electronic Transactions Act (added by St. 2003 c. 133), an "electronic signature" is defined as "an electronic sound, symbol, or process attached to or logically associated with a record and executed or adopted by a person with the intent to sign the record." An electronic signature will be treated as if the authorized individual executed a written signature and date.

Live signatures and dates are entered in pen by the department head or authorized signatory, and a contractor or other party (if applicable). The date of a signature is an inseparable part of the signature, which documents the actual date of a signatory's authorization. Date stamps, typed or any other method of pre-filled dates do not comply with this requirement.

When CTR, OSD or other oversight department must perform a secondary review in order for a document to be completed to final status in MMARS, a Department should submit photocopies (not originals) of the documents and supporting documentation to the oversight department. Any original documents and transactions (including duplicate originals if not clearly marked duplicate original) submitted for processing will be returned to the Department. Contracts, payments and other documents must reference applicable electronic accounting transactions (by document reference or identification number). Photocopies reviewed by CTR, OSD or other oversight department will not be considered record copies and will be disposed of after use.

The only exception to these instructions will apply when the Comptroller or another oversight department is responsible for contracting or making payments on behalf of a department, such as for Statewide Contracts, Settlements or Judgments, Tort Claims, Prior Year Deficiencies, or when the original of a document is required to be filed at the oversight Department (such as IRS Form W-9s for Vendor or Customer registration, the Commonwealth Terms and Conditions, or the Commonwealth Terms and Conditions for Human and Social Services filed at the Office of the Comptroller). Departments will be responsible for submitting the original or a certified copy of the original contract or other document. A certified or attested copy is a copy that has been reviewed and compared with the original documentation, and is certified by the reviewer as a true copy of the original documentation. The Comptroller or other oversight department will be responsible for retaining and archiving the record copy of these documents in accordance with the requirements of the Records Conservation Board and 815 CMR 10:00.

Departments will be responsible for maintaining and archiving the record copies of contracts and other legal obligations in accordance with records retention requirements of the Records Conservation Board and 815 CMR 10:00. MMARS financial records will be maintained by the Comptroller with the assistance of the Information Technology Division in accordance with records retention requirements of the Records Conservation Board, the Information Technology Division and M.G.L. c. 110F.

Electronic signature and Department Head Authorization of MMARS documents

With the implementation of the MMARS accounting system the Office of the Comptroller is aligning Electronic Security with Department Head Signature Authorization (DHSA) beginning in fiscal year 2005 to take advantage of electronic signatures for MMARS processing. Every MMARS action must be confirmed/authorized by the department head or an authorized signatory. Department head authorization can be accomplished in one of two ways:

- **Administrator Security with DHSA.** If the employee (Administrator - system processor) who submits a document to final status is a department head authorized signatory, the data in the MMARS system will be sufficient documentation. What appears in MMARS will be the record copy of the document.
 - ***Recording Doc Id on all supporting documentation.*** Since there is ***no paper copy required for the MMARS document*** the department will be required to include the MMARS Document Identification number (Doc ID) on all supporting documentation to “match” the supporting documentation with the electronic record of the MMARS document which will reside on MMARS. Recording the Doc Id on all supporting documentation can be accomplished by entry of the MMARS Doc Id on the first page of the supporting documentation, or by entering the Doc Id on a **MMARS Document Records Management/Signature Authorization Form** that will act as the cover sheet to the supporting documentation for records management purposes.
- **Administrator Security without DHSA.** If the employee (Administrator - system processor) who will be submitting a document to final status is not a department head authorized signatory, the Administrator must obtain a live (“wet”) signature from an authorized signatory approving the document **PRIOR** to submitting the document to final status in MMARS.

- **Review of document and supporting documentation.** Since a department head is required to authorize the official record of a MMARS document, which is what **actually appears in the MMARS system**, departments must ensure that whoever authorizes the document has reviewed the document and related supporting documentation prior to authorization.
- **Written authorization.** The written authorization may appear on a screen-print of the document as entered and validated, but prior to final submission, or on a **MMARS Document Records Management/Signature Authorization Form** prescribed by CTR to capture the prior authorization for documents.
- **Filing of authorization with supporting documentation.** Authorization documentation must be kept on file at the Department along with the record copy of other supporting documentation related to the MMARS document.

What does electronic signature of a MMARS document mean?

When a Department electronically submits a document to final status in MMARS, the department head is certifying to the Comptroller that the individual, on behalf of the department head, understands that their UAID (universal access identification) is being recorded for any entries made in the MMARS system **and that** individual certifies under the pains and penalties of perjury that:

- it is their intent to attach an electronic signature approval and date to the MMARS document, **and that**
- they are either an authorized signatory of the department head who is authorized to approve the MMARS document as part of the Department Internal Control Plan, **OR**
- that the document they are processing and any supporting documentation have been approved by an authorized signatory of the Department head, secretariat and any other required prior approval (including secretariat signoff if required) and a copy of these approvals are available at the Department referencing the MMARS document number, **and that**
- any expenditure or other obligation is supported by sufficient available legislatively authorized funds and is in accordance with the Department's enabling legislation and funding authority; **and that**
- the MMARS document and any underlying supporting documentation are accurate and complete and comply with all applicable general and special laws, regulations and policies including public record intention and disposal requirements.

The fact that the MMARS system "allows" a document to process to final status does not mean that the document is automatically legal, in compliance with legislative or funding authority, or properly authorized by a department head. Therefore, staff must be trained that merely finding a systemic way to process a document to final status is insufficient, and that they will be held responsible and accountable for all activity under their UAID. Individuals unsure of proper processing or required approvals have an obligation to obtain guidance and approvals from their Chief Fiscal Officer prior to processing a document to final status.

Therefore, a CFO and Security Officer should not grant electronic security Administrator access to allow submission of MMARS documents to "final" status unless the department can maintain sufficient internal controls, oversight and quality assurance (post audit) reviews to ensure that individuals exercise such electronic security authorization in accordance with applicable laws, regulations, policies and procedures.

Delegation of MMARS Document Processing (Transaction Delegation)

MMARS document processing (transaction) delegation enables departments to process MMARS encumbrance documents for goods and service contracts within certain dollar limits to final status without prior review by CTR, OSD or another state agency, provided the department complies with CTR and other identified laws, policies and procedures and the use of specified Contract Forms. CTR and OSD conduct comprehensive Quality Assurance (QA) reviews on selected procurements and contracts which are also subject to post audit by SAO, IGO, ETH and AGO.

Departments are afforded greater responsibility and accountability as a result of the delegation of high volume/low risk transaction encumbrance processing. Delegation means that a Department will have more authority and responsibility in processing financial transactions and filing contracts. Increased authority includes the ability to:

1. Process encumbrance transactions up to a certain dollar limit within the Department.
2. Make incidental purchases up to a certain dollar limit without a structured procurement process or contract.
3. Eliminate individual payments up to a certain dollar limit by using the Commonwealth's credit card.

Increased responsibility includes creating and maintaining a management environment that:

1. Provides the appropriate level of review and approval of encumbrance transactions processed within the Departments.
2. Provides a framework to achieve best value for incidental purchases without a structured procurement or contract.
3. Trusts and empowers employees to use Commonwealth credit cards for Commonwealth business, thus eliminating multiple processes for incidental transactions.

CTR and OSD conduct comprehensive Quality Assurance (QA) reviews on selected procurements and contracts. Contracts are also subject to post audit by SAO, IGO, ETH and AGO. Please see Policy Chapter **"Contracts – Delegation of MMARS Processing Authority"** for additional information.

Internal Controls

The following are key elements of Internal Controls that Departments need to put in place related to Department Head Signature Authorization and the use of electronic signatures in MMARS.

- Department Head Signature Authorization Delegation
- Electronic Security Access
- Update Key Contacts with Comptroller
- Training
- Oversight
- Quality Assurance Reviews (pre-approval reviews, reports, queries, review of documents processed)
- Records Management

Establish internal controls to ensure that MMARS Security roles and designated authorized signatories are strictly managed and updated contemporaneously with staff changes.

Establish internal controls to ensure that whenever new staff is hired (including a new department head) or current staff has a significant change in duties that MMARS security roles are evaluated and all Administrator roles are reviewed and approved by the department head.

Appointment of New Department Head

Department Head Signature Authorization and Electronic Signatures for MMARS Documents

When a new department head is appointed several duties the new department head must complete include:

- executing a certification accepting electronic signature, record keeping and compliance with Comptroller laws, regulations, policies and procedures related to MMARS;
- the designation or ratification of Key State Finance Law Compliance Officers (see section below) who will be responsible for assisting the department head with state finance law compliance;
- the assignment or ratification of individuals with MMARS Security Administrator roles, including designation of authorized signatories in each of MMARS functional areas. MMARS security roles will remain in place during any transition period when a new department head is appointed, but must be assigned or ratified within 30 days after a department head assumes department head responsibilities.

Establish internal controls to ensure that the CFO, Security Officer and Payroll Director promptly update the Department's Internal Control Plan to reflect Department Head Signature Authorization and MMARS electronic security access as part of the hiring process, or whenever an individual's duties significantly change.

Prior to access to MMARS, new staff and staff with changes in duties must be trained as to their responsibilities relative to the type of MMARS security roles they have been delegated and the electronic signature authorization they have been granted. Since MMARS is the official record of financial business, staff must be trained sufficiently, and directed to continually review MMARS policies and procedures, to ensure that all MMARS activity is made in compliance with applicable laws, regulations, policies and procedures.

Information Sources

- Related Procedure – forthcoming
- Related Policy – This Chapter applies to all policies
 - [Key State Finance Law Compliance Appointments and Responsibilities](#)
- Legal Authority
 - [M.G.L. c. 7A](#) (Office of the Comptroller); [M.G.L. c. 29](#) (State Finance Law);
 - [M.G.L. c. 110F](#) (Uniform Electronic Transactions Act); [M.G.L. c. 30, § 65](#) (Legal Services);
 - [M.G.L. c. 29, § 29D](#) (Debt Collection); [M.G.L. c. 29, § 29E](#) (Revenue Maximization);
 - [M.G.L. c. 30, § 27](#) (Revenue Receipt); [M.G.L. c. 10, § 17B](#) (Revenue Receipt); Massachusetts Constitution [Article LXIII Section 1](#) (Revenue Receipt);
 - [M.G.L. c. 7, § 22](#) (OSD – Goods); [M.G.L. c. 30, § 51](#); (OSD – Services) [M.G.L. c. 30, §. 52](#); (OSD – Services)
 - [M.G.L. c. 29, §. 29A](#) (Consultants) (Level III – Executive only);
 - [M.G.L. c. 29, § 27B](#) (IT equipment)
 - [M.G.L. c. 15A](#) and [M.G.L. c. 73](#) (state and community colleges);
 - [M.G.L. c. 75](#) (UMASS); General or special laws governing expenditures;
 - [Massachusetts Executive Orders](#) (Level III – Executive Only);
 - [Administrative Bulletins](#) (Level III – Executive Only);
 - [Comptroller regulations](#) (815 CMR 2.00 - 10.00);
 - [M.G.L. c. 29, § 66](#) (State Finance Law Violations)
- Attachments
 - [MMARS Document Records Management/Signature Authorization Form](#)
 - [MMARS Signature Restrictions and Limitations](#)
- Links

- [Expenditure Classification Handbook](#)
 - [Massachusetts Executive Orders](#) (Level III – Executive Only);
 - [Administrative Bulletins](#)(Level III – Executive Only);
-
- Contacts – [Help Desk](#)

November 1, 2006-Removed language regarding the Knowledge Center and updated relevant links to Mass.gov/osc portal site.